



# ANNUAL REPORT 2023



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“Our Netball Waikato Bay of Plenty (WBOP) Zone team have loved supporting our communities in 2023.”



# 2023 Summary

## Supporting our communities to have positive experiences through Netball.

Our Netball Waikato Bay of Plenty (WBOP) Zone team have loved supporting our communities in 2023. With 23 Centres and over 26,000 players, technical officials, coaches, administrators and volunteers, our opportunities to connect and grow together have been awesome.

We would like to acknowledge the time and efforts of TOA (Te ohu āwhina o Waikato Bay of Plenty), our WBOP Zone Centre Advisory Group, whose purpose is to strengthen connections and communication between Centres, WBOP Zone and NNZ. These busy Centre personnel volunteer additional time to be part of this group, and we thank you.

Centres across WBOP Zone have been busy delivering netball competitions, tournaments, and development programmes, plus exploring new ways to meet the changing needs of our communities. Water netball in Gisborne swimming pools, charity rounds in Maniapoto, multi-sport holiday programmes in Hamilton City, and new scheduling for junior netball in Rotorua are just a

few highlights. Overall participation in WBOP Zone has increased by 8%, which is fantastic.

2023 has seen WBOP Umpire and Coach Development areas work much more closely together, with a focus on growing the number and capability of Coach Developers and Umpire Coach Developers who in turn build local support available to coaches and umpires. WBOP Zone had an increase of 30% in new Umpire Coach Developers and 90% of all Umpire Coach Developers actively engaged in workshops and courtside support. We have also grown to have more than 30 Coach Developers across the region this year. Another shift has been the consistent integration of NetballSmart, umpire and coach development opportunities offered as part of player development programmes, such as WBOP Zone MIM sessions, as well as at tournaments and Centre programmes too. Coach support, learning and development continues to be applied in formal and informal settings, with Silver Ferns, Magic and SHNL training and game observations, online and in person workshops, sideline coach support, resources, and mentoring.

This year has seen great engagement and impact in NetballSmart across WBOP Zone and there have been many opportunities for coaches, umpires, players, teams and schools to connect and learn. A big thank you to our NetballSmart Activators based at Hamilton City, Tauranga, and Gisborne Centres for their hard work and efforts to reduce the likelihood of serious injuries and support all of

“ Overall participation in WBOP Zone has increased by 8%, which is fantastic.”

us in the game to all have a fun, safe and enjoyable experiences. ACC has reported a significant reduction in all netball injuries between 2018 and 2022, including a decrease in ACL injuries.

2023 has seen some changes and additions to WBOP staff. We farewelled Relationship Manager, Louise Young in January and wished her well with her new endeavours, welcoming Leigh Ashton into the Relationship Manager role from February. New NetballSmart Development Officer Nick Burton joined the team in February too and we are thrilled that Pam Clayton extended her role as Umpire Lead.

WBOP Zone has further developed player pathway selection and development opportunities, with nineteen Centre Talent Spotters profiling top players at their Centre, and seven Zone Talent Spotters present across six major tournaments, viewing 106 teams. From these observations, 123 players plus 19 reserves, were invited to Magic in the Making (MIM) Development sessions. Our inaugural MIM Advance camp was held with 22 players attending, and 15 WBOP Zone players were invited to the National Development Camp with NNZ.

The WBOP Synergy Hair Netball League (SHNL) team placed 5th with many successes in player and team growth, plus inroads in closing the gap between Magic and WBOP SHNL. We are thrilled that WBOP SHNL player Reeghan de Bono will join the 2024 Avis Magic team, and other WBOP SHNL players are moving into training partner roles.

Congratulations to Hamilton City U18 A placing 2nd at the Celebration Box Netball NZ U18 Champs, and to Hamilton City U17 Mens placing 2nd and Tauranga U17 Mens placing 6th in the inaugural U17 Mens Grade at the Celebration Box Netball NZ U18 Champs.

Congratulations to Hamilton Girls' High School for placing fourth at the Upper North Island Secondary School (UNISS) Tournament where a total of 116 Secondary School teams from across the North Island competed across four grades. Special mention to St Peters' Cambridge placing 7th and Trident High School placing 8th at a fiercely competitive event.

The ongoing support of funding partners is critical to the success of our work and we are grateful to Grassroots Trust, The Lion Foundation, NZ Community Trust, Sport Bay of Plenty CoachForce, and Trust Waikato. A huge thank you to these organisations, who enable us to support our communities to have positive experiences through netball.

We appreciate everyone who delivers netball throughout the Bay of Plenty, Tairāwhiti, and Waikato regions, including Centre committees, boards and staff, clubs, schools and school personnel, as well as coaches, technical officials and volunteers. Thank you to players and supporters for loving the game, and for being part of the WBOP and NNZ legacy of netball.

## Thank you to our funders



WBOP Zone Total Members **24,567**  
Annual Membership Increase **8%**

Coaches  
**2,049**  
Coach Developers  
**30**

Umpire Coaches  
**62**  
Umpire Coach Developers  
**12**

Coaching Workshops  
**195**  
Attendees  
**1,723**

Umpire Coaching Workshops  
**16**  
Attendees  
**128**

NetballSmart Development Opportunities **174**  
Attendees **3,500+**



# Coach Development

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What a fantastic year for coach support and development, where attendance at both workshops and other informal learning opportunities has exceeded our expectations and our KPI's.

Positive relationships with our 'coaching system enablers' (Centre Coaching Coordinators and the team of WBOP Coach Developers) reflects these increased numbers, and with ten of our 23 Centres having a person dedicated to supporting coaches, as well as 30 WBOP Coach Developers spread across the Zone, we are in a wonderful position to support, strengthen, and increase coaching capability and capacity.

Some 2023 highlights include:

- » Coaches were invited to observe Magic and SHNL trainings, followed up by a Magic Experience workshop at a game.
- » Specialist Coach Developer's delivered practical workshops for coaches to observe real-time coaching of a team.
- » Coaches travelled from across WBOP Zone to observe a Silver Ferns training session.
- » Support and observation opportunities were available at trainings and tournaments, via one-on-one conversations, at player development programs, Magic in the Making sessions, NNZ framework modules and online learning support.
- » Three coaches achieving NNZ Performance Coach Qualification, and four achieving NNZ Community Coach Award (see Roll of Honour for coach names)

Thank you to all volunteer coaches for your valued time, passion and knowledge, and to our Centres and Coach Developers for your ongoing contributions, wisdom and love of netball which will continue to enrich our communities in 2024 and beyond.

**Ki te kotahi te kākaho, ka whati; ki te kāpuia, e kore e whati.**

**If a reed stands alone, it can be broken; if it is in a group, it cannot.**

When we stand alone we are vulnerable, but together we are unbreakable.



# Technical Officials Development

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**Growth and support of our people is at the forefront our WBOP plans, with collaboration across umpire, coach, and player development as a key theme. We can again be proud of our team of umpires, umpire coaches, and umpire coach developers.**

2023 has seen a renewed focus in supporting our off-court people. Across the Zone we have seen an increase of 30% in new Umpire Coach Developers, and 90% of all our Umpire Coach Developers are actively engaged in offering workshops and courtside support for our umpire coaching team.

Our on-court team continue to perform with credit with WBOP pathway umpires earning selection to every NNZ Domestic Tournament on the 2023 calendar. Our National Squad umpires have also validated their selection, officiating at both the SHNL and the ANZP, and we have been delighted with strong representation of Technical Officials across all national and domestic events too. Please see our Roll of Hour on page 15 for these names.

Umpires, umpire coaches and umpire coach developers were thrilled to be part of the Magic in the Making (MIM) programme held in the latter part of 2023. Our emerging umpires group worked alongside the players with fitness and skill acquisition and our umpire coaching team valued the opportunity to apply and build their skills too. The WBOP Zone Coach Developer Forum in November was a highlight of our collaboration theme. This event saw our Coach Developers (of umpire coaches and team coaches) spend the day sharing experiences and insights with our coaching colleagues.

Thank you to you all for the amazing mahi being done throughout our WBOP Centres by our netball committees, Umpire Coaches, Umpire Coach Developers and bench officials who are the force behind the success of our people

We look forward to an exciting 2024!



# Player Pathways

## CENTRE ATHLETE TALENT DEVELOPMENT

WBOP Zone has further developed player pathway selection and development opportunities, with nineteen Centre Talent Spotters profiling top players at their Centre, and seven Zone Talent Spotters present across six major tournaments, viewing 106 teams. From these observations, 123 players plus 19 reserves, were invited to Magic in the Making (MIM) Development sessions.

In addition, it was fantastic to be able to connect in person with five of our Centres to support them around their Athlete Development and Representative programmes. We would love to support more Centres in these areas in 2024.



## MAGIC IN THE MAKING (MIM)

Magic in the Making Development sessions were a great way to develop a large number of players from all across WBOP Zone, and we continue to promote the benefits for players to be fitter, faster, and stronger at this level. It was fantastic to integrate umpire and coach programmes alongside too. Our inaugural MIM Advance camp was held with 22 players attending, and 15 WBOP Zone players were invited to the National Development Camp with NNZ.



# WBOP Synergy Hair Netball League

The WBOP Synergy Hair Netball League (SHNL) team placed 5th with many successes in player and team growth, plus inroads in closing the gap between Magic and WBOP SHNL. We are thrilled that WBOP SHNL player Reeghan de Bono will join the 2024 Avis Magic team, and other WBOP SHNL players are moving into training partner roles.

## 2023 WBOP SHNL TEAM

- Arikinoa Shortland\*\*
- Ashley Maylor
- Georgia Bodle
- Hylan Potts
- Kaiya Kepa\*\*
- Kate Taylor
- Keasi Williams-Fonohema
- Liza Ball
- Monica Faumui\*
- Regan de Bono\*
- Sera Taei
- Tegan Broomfield

\*Avis Magic Training Partner  
\*\*Avis Magic Apprentice Payer

## 2023 TEAM MANAGEMENT

- Te Aroha Keenan, Head Coach
- Rebecca Gabel, Assistant Coach
- Dan Short, Team Manager
- Ella Groufsky, Team Physiotherapist
- Nina McKay, Strength & Conditioning Coach
- Eliza-Jane Rieger, Analyst



# NetballSmart in the Community

This year has seen great engagement and impact in NetballSmart across WBOP Zone and there have been many opportunities for coaches, umpires, players, teams and schools to connect and learn. We have enjoyed delivering workshops, game-day support for teams and players, and sharing a bounty of resources too.

## 2023 NetballSmart Highlights:

- » ACC reporting 6,050 less netball injuries nationwide in the 2018-2022 window, including 9% less musculoskeletal injuries, 11% less skeletal injuries and 13% reduction in ACL injuries.
- » Clusters of schools and teams in Morrinsville, Te Aroha, Hamilton and Ōtorohanga learning NetballSmart together.
- » NetballSmart Centre visits across the zone and Centre Activators engaging their communities.
- » NetballSmart presence at various Centre Rep team trainings.
- » Under 18 Rep team coaches and managers competing in Celebration Box NZ U18 Champs completing NetballSmart workshops prior to the tournament.

» Community coaches attending NetballSmart workshops with players and utilising resources NetballSmart support available at Celebration Box Netball NZ U18 Champs, WBOP Secondary School Tournament, Upper North Island Secondary School (UNISS), Zespri AIMS Games, and Silver Ferns v England Constellation Cup match.

A big thank you to our NetballSmart Centre Activators for their hard work and efforts to reduce the likelihood of serious injuries, and support all of us in the game to all have a fun, safe and enjoyable experiences.

### NetballSmart Centre Activators:

Cristal Kemp, Gisborne Netball Centre  
Monique McLeod, Gisborne Netball Centre  
Amanda Foster, Hamilton City Netball Centre  
Paula Vickers, Tauranga Netball Centre

Thank you to all Centre personnel including volunteers, coaches, umpires and players for your buy-in, support and effort for making 2023 a successful year for NetballSmart.



# Avis Magic in the Community



WBOP Zone is proud to have Avis Magic (Magic) as our region's ANZ Premiership Team. When Avis Magic become an independent entity in 2022, both organisations committed to support one another and work together where possible in the best interests of netball in the region.

2023 has been our first full year under this new framework, and it has been fantastic. Key areas have been to grow a love of netball for people participating in, supporting, and watching netball across WBOP Zone and Avis Magic regions - Bay of Plenty, Waikato, and Gisborne/Tairāwhiti - and to provide development and extension opportunities for players, coaches, and technical officials.

## Some highlights from 2023:

- » Magic players continuing NDO (Netball Development Officer) visits to Centres
- » Community coaches invited to observe three Magic trainings.
- » Community umpires involved in Magic trainings and pre-season games.
- » Magic coaching staff involved in WBOP Talent ID and Player Selections at targeted tournaments.
- » Magic coaching staff and players involved in Magic in the Making (MIM) Development Days and Advanced Camp.
- » Coach Connect and Centre Leaders Connect event at Avis Magic v Pulse home game in Hamilton on Sunday 7 May, with SHNL game, pre- and post-match speakers, and 44 attendees.
- » Magic GM attending WBOP Zone AGM (March, Hamilton), Coach Connect at Magic Game, and online TOA meeting.

» Magic GM and Head Coach sharing stories and sharing team insights at our WBOP Zone Forum.

*"Avis Magic cannot exist without community netball growing and developing the players, coaches, and team support staff who eventually come through our doors. We rely on the Centre competitions and programmes, and WBOP Zone pathways, to set the standard and lay great foundations. Avis Magic is proud that the majority of our players and team management come from within our Zone, and this is an important part of our ethos. I look forward to continuing to build strong connections with our communities, while we continue to shine on the national stage."*

*– Avis Magic General Manager, Justine Dixon*

## AVIS MAGIC 2023 TEAM

Amelianne Ekenasio	Georgia Tong
Amy Christophers	Georgie Edgecombe
Bailey Mes	Ivana Rowland
Charlotte Elley	Oceane Maihi*
Claire Kersten	Simmone Wilbore
Erena Mikaere	<i>*Withdrew due to injury</i>

### Team Management

Mary-Jane Araroa, Head Coach  
Helena Hoult, Assistant Coach  
Mere Rangihuna, Team Manager  
Ollie Cuomo, Physiotherapist  
Aidan Butterworth, Strength & Conditioning Coach  
Cam Olsen, Analyst  
Lillian Morton, Nutritionist  
Zane Winslade, Mental Skills Coach

# Roll of Honour

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## NEW ZEALAND REPRESENTATIVES

### New Zealand U21 Squad

Kaiya Kepa, Hamilton City  
Kate Taylor, Hamilton City  
Shaquaylah Mahakitau-Monschau, Hamilton City

### New Zealand Secondary Schools Team

Liza Ball, Hamilton City  
Shaquaylah Mahakitau-Monschau, Hamilton City

### Aotearoa Māori Netball Secondary Schools Team

Manaia White, Rotorua  
Moana Uerata, Rotorua  
Kaziah Riley Rata, Hamilton City (*Reserve*)  
Liliana Wills, Rotorua (*Reserve*)

## TEAM SUCCESS

### Netball NZ Open Champs presented by NZ Police

Hamilton City Netball Centre, placed 4th  
Tauranga Netball Centre, placed 6th

### Celebration Box Netball NZ U18 Champs

Hamilton City Netball Centre U18 A, placed 2nd

### Celebration Box Netball NZ U18 Champs - Under 17 Mens Grade

Hamilton City Netball Centre U17 Mens, placed 2nd  
Tauranga Netball Centre U17 Mens, placed 6th

### Upper North Island Secondary School (UNISS) Tournament

Hamilton Girls High School, placed 4th

### New Zealand Secondary Schools Netball Champs

Hamilton Girls High School, placed 8th

### WBOP Zone Secondary School Tournament - Premier A Grade

Trident High School Premier 1, placed 1st  
Waikato Diocesan School for Girls Premier, placed 2nd  
St Paul's Collegiate Premier, placed 3rd

## COACHING

### Silver Ferns

Debbie Fuller, Tauranga  
*Assistant Coach*

### New Zealand U21 Squad

Te Aroha Keenan, Cambridge  
*Assistant Coach*

### New Zealand Secondary Schools Team

Te Aroha Keenan, Cambridge  
*Head Coach*

### NNZ Performance Coach Qualification

Rhiana Wheadon, Hamilton City  
Mary Jane Araroa, Whakatane  
Te Aroha Keenan, Cambridge

### NNZ Community Coach Award

Shona Mariu, Taupo  
Nicole McHardy, Taupo  
Sarah Williams, Taupo  
Tarn Williams, Taupo

## TEAM SUPPORT PERSONNEL

### FAST5 Ferns

Amanda Foster, Hamilton City  
*Physiotherapist*

### New Zealand U21 Squad

Dan Short, Hamilton City  
*Manager*

### New Zealand Secondary Schools Team

Dan Short, Hamilton City  
*Manager*

## UMPIRES AND UMPIRE COACHES

### National and International Honours

Pam Clayton, Tauranga  
*NZ Umpires Convenor of Selectors, ANZ Premiership & Synergy Hair National League Performance Reviewer, Netball NZ Coaching Panel, NZSS and NZ Open Champs Coaching Panel*

Tania Fink, Hamilton City  
*Australia v South Africa Test series in Australia, FAST5 Netball World Series in Christchurch, and 2023 Pacific Games in Honiara*

Jan Teesdale  
*Umpire Appointment Panel Convenor for FAST5 Netball World Series in Christchurch, World Netball International Testing Panel (ITP), NZ Squad Coach, National Selector, NZ Open Champs Umpire Coaching Panel*

### Netball NZ Zone Watchlist Umpire Coach

Ceri Hills, Cambridge

### Netball NZ National Umpire Squad

Tania Fink, Hamilton City  
Wirihana Wilson, Eastern Waikato

### Netball NZ Zone Watchlist Umpire Squad

Connor Pascoe, Tauranga

### NZ B Award Endorsed

Tekaweroa Enoke-Barton, Hamilton City

### NZ C Award Endorsed

Willim Kopa, Eastern Waikato  
McKenzie Northcott, Hamilton City  
Aiden Vanner, Hamilton City

### Netball NZ Open Champs presented by NZ Police – Umpires

Tania Fink, Hamilton City  
Connor Pascoe, Tauranga  
Wirihana Wilson, Eastern Waikato

### Netball NZ Celebration Box U18 Champs – Umpires

Gemma Groenwald, Tauranga  
Jill Harrison, Te Awamutu  
Nicole Jackson, Hamilton City  
Keni Kingi, Tauranga  
William Kopa, Eastern Waikato  
Jessica McIntyre-Tate, Hamilton City  
Aiden Vanner, Hamilton  
Melanie Twyford, Tauranga (*Reserve*)

### FUJIFILM Business Innovation NZ Secondary Schools Netball Champs – Umpires

Gemma Groenwald, Tauranga  
William Kopa, Eastern Waikato  
Jessica McIntyre-Tate, Hamilton  
Connor Pascoe, Tauranga

## BENCH OFFICIALS AND STATISTICIANS

### Taini Jamison Trophy – Statisticians

Belinda Clark, Hamilton City  
Hinerangi Kara, Cambridge

### Taini Jamison Trophy – Bench Officials

Sandy Cassells, Te Awamutu  
Dianne Gillingham, Matamata  
Lillian Martin, Hamilton City  
Ann Scott, Hamilton City  
Emma Smith, Tauranga

### Constellation Cup – Statisticians

Belinda Clark, Hamilton City

### FAST5 Netball World Series – Statisticians

Belinda Clark, Hamilton City

### ANZ Premiership and Synergy Hair National Netball League – Bench Officials

Warren Beck, Hamilton City  
*SHNL*  
Edna Brown, Hamilton City  
*ANZP and SHNL*  
Louise Bridgman, Hamilton City  
*ANZP*  
Sandy Cassells, Te Awamutu  
*ANZP and SHNL*  
Dianne Gillingham, Matamata  
*ANZP and SHNL*  
Lillian Martin, Hamilton City  
*ANZP and SHNL*  
Deidre Bartels, Hamilton City  
*ANZP and SHNL*  
Josiena Mourits, Hamilton City  
*ANZP and SHNL*  
Ann Scott, Hamilton City  
*ANZP and SHNL*  
Emma Smith, Tauranga  
*ANZP*  
Angela Telfar, Te-Kuiti  
*ANZP and SHNL*

### ANZ Premiership and Synergy Hair National Netball League – Statisticians

Belinda Clark, Hamilton City  
*ANZP and SHNL*  
Hinerangi Kara, Cambridge  
*ANZP and SHNL*

### Netball NZ Open Champs presented by NZ Police – Bench Officials

Louise Bridgeman, Hamilton City  
Lillian Martin, Hamilton City  
Josiena Mauritz, Hamilton  
Emma Smith, Tauranga

### FUJIFILM Business Innovation NZ Secondary Schools Netball Champs – Bench Officials

Belinda Clark, Hamilton City

## Awards

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## QUEENS SERVICE MEDALS

Pat Wyatt, Rotorua  
*Queen's Service Medal (QSM)*  
Sylvia Smith, Morrinsville  
*Queen's Service Medal (QSM)*

## WAIKATO SPORT AND ACTIVE RECREATION AWARDS

Waikato Multi-Sport Holiday Programme, including Hamilton City Netball Centre  
*Sport & Active Recreation Partnership Award*  
Te Awamutu Sports & Recreation Club  
*Community Connection Award*



# WBOP Staff

- Rachel Andrews:** Finance and Funding Administrator
- Leigh Ashton:** Relationship Manager (from February 2023)
- Nick Burton:** Netball Smart Development Officer (from February 2023)
- Pam Clayton:** Umpire Lead
- Rachel Davis:** Player Pathways Development Lead
- Kim Hunt:** Coach Lead
- Natalie Kelly:** Community Projects
- Louise Young:** Relationship Manager (until January 2023)

# WBOP Centres

- Cambridge Netball Centre
- Eastern Waikato Netball Centre
- Gisborne Netball Centre
- Hamilton City Netball Centre
- Hauraki Plains Netball Centre
- Maniapoto Netball Centre
- Matamata Netball Centre
- Mercury Bay Netball Centre
- Morrinsville Netball Centre
- Ōtorohanga Netball Centre
- Paeroa Netball Centre
- Putaruru Netball Centre

- Rotorua Netball Centre
- Taumarunui Netball Centre
- Taupo Netball Centre
- Tauranga Netball Centre
- Te Aroha Netball Centre
- Te Awamutu Netball Centre
- Te Puke Netball Centre
- Thames Netball Centre
- Tokoroa Netball Centre
- Waihi Netball Centre
- Whakatane Netball Centre

# Our Funders



# INDEPENDENT AUDITOR'S REPORT

To the members of Netball Waikato Bay of Plenty Zone Incorporated

## REPORT ON THE AUDIT OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS

### OPINION

We have audited the financial statements of Netball Waikato Bay of Plenty Zone Incorporated ('the Society') on pages 4 to 8, which comprise the special purpose statement of financial position as at 30 November 2023, and the special purpose statement of financial performance and special purpose statement of movements in equity for the year then ended, and the special purpose notes to the financial statements, including significant accounting policies.

In our opinion, the accompanying special purpose financial statements present fairly, in all material respects, the financial position of the Society as at 30 November 2023, and its financial performance for the year then ended in accordance with the Basis of Reporting per Note 1.

Our report is made solely to the Members of the Society. Our audit work has been undertaken so that we might state to the Members of the Society those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members of the Society as a body, for our audit work, for our report or for the opinions we have formed.

### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 (Revised) International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Netball Waikato Bay of Plenty Zone Incorporated.

### EMPHASIS OF MATTER – BASIS OF REPORTING

We draw attention to Note 1 of the special purpose financial statements, which describes the basis of reporting. The special purpose financial statements are prepared in accordance with the accounting policies set out in page 7. As a result, the special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

Those Charged with Governance are responsible on behalf of the Society for the preparation and fair presentation of the special purpose financial statements in accordance with the Basis of Reporting per Note 1, and for such internal control as Those Charged with Governance determine is necessary to enable the preparation of the special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial statements, Those Charged with Governance are responsible on behalf of the Society for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Those Charged with Governance either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the special purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose financial statements.

A further description of the auditor's responsibilities for the audit of the special purpose financial statements is located at the External Reporting Board's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/>



**BAKER TILLY STAPLES RODWAY AUCKLAND**  
Auckland, New Zealand  
20 December 2023

## SPECIAL PURPOSE STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 30 November 2023

	NOTE	NWBZI 2023 \$000	NWBZI 2022 \$000
Operating Revenue	3	994	851
Operating Expenses	3	758	669
<b>Operating Surplus from continuing operations</b>		<b>236</b>	<b>182</b>
<b>Operating Deficit from discontinued operations</b>	9	<b>0</b>	<b>(1)</b>
<b>Net Surplus for the Year</b>		<b>236</b>	<b>181</b>

## SPECIAL PURPOSE STATEMENT OF MOVEMENTS IN EQUITY

for the year ended 30 November 2023

	NWBZI 2023 \$000	NWBZI 2022 \$000
Members Equity at beginning of year	183	2
Net Surplus for year	236	181
<b>Members Equity at end of year</b>	<b>419</b>	<b>183</b>

The notes on pages 22–25 form part of, and should be read in conjunction with these special purpose financial statements.

## SPECIAL PURPOSE STATEMENT OF FINANCIAL POSITION

as at 30 November 2023

	NOTE	NWBZI 2023 \$000	NWBZI 2022 \$000
<b>Assets</b>			
Cash and Cash Equivalents		640	682
Accounts Receivable		25	107
Prepayments		3	22
<b>Total Current Assets</b>		<b>668</b>	<b>811</b>
Plant and Equipment	5	20	9
<b>Total Non-Current Assets</b>		<b>20</b>	<b>9</b>
<b>Total Assets</b>		<b>688</b>	<b>820</b>
<b>Members Equity</b>		<b>419</b>	<b>183</b>
<b>Liabilities</b>			
Creditors and Accruals	4	63	209
Income Received in Advance		206	428
<b>Total Liabilities</b>		<b>269</b>	<b>637</b>
<b>Total Equity and Liabilities</b>		<b>688</b>	<b>820</b>

Signed for and on behalf of the Society:



**Matt Whineray (NNZ Board Chair)**

Date: 20 December 2023

The notes on pages 22–25 form part of, and should be read in conjunction with these special purpose financial statements.

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 November 2023

## 1. ACCOUNTING POLICIES

### REPORTING ENTITY

Netball Waikato Bay of Plenty Zone Incorporated (NWBZI) is an Incorporated Society in New Zealand, incorporated in November 2012. NWBZI is a Public Benefit Entity. The special purpose financial statements have been prepared in accordance with s23(i) of the Incorporated Societies Act 1908.

The following is a summary of the material accounting policies adopted in the preparation and presentation of the special purpose financial statements. The accounting policies have been consistently applied, unless otherwise stated:

### BASIS OF REPORTING

The special purpose financial statements have been prepared applying the accounting principles of accrual accounting and double entry accounting. The special purpose financial statements have been prepared on the basis of historical cost.

The special purpose financial statements comprise of Statement of Financial Position and Performance, Movements in Equity and accounting policies as well as the notes to these special purpose statements. The special purpose financial statements are presented in New Zealand Dollars (NZ\$).

### GOING CONCERN

These special purpose financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business. The NNZ Board consider it appropriate for these special purpose financial statements to be prepared on a going concern basis.

### GOODS AND SERVICES TAX

Figures shown in these special purpose financial statements are exclusive of GST, with the exception of accounts receivable and accounts payable.

### REVENUE RECOGNITION

The revenue from Sponsorship contracts is allocated over the term of the contract. Where the sponsorship relates to a specific event the revenue is recognised when the event occurs.

The revenue from Grant that are project specific is recognised when the project occurs.

### CONTRA

Contra received is to recognise in-kind contributions. They are recognised as sponsorship revenue when amounts are quantifiable in terms of the sponsorship contract.

### ACCOUNTS RECEIVABLE

Accounts Receivable are shown at an amount which represents their estimated realisable value.

### PLANT, EQUIPMENT AND DEPRECIATION

Plant and Equipment is stated at cost less accumulated depreciation. Plant and Equipment have been written off over their estimated useful lives on a straight line basis to calculate the depreciation charge for the period as follows:

Furniture and Fittings: 2-15 years  
IT Equipment: 2-5 years

### UNIFORMS

Uniforms are expensed at the time of purchase.

### TAXATION

NWBZI is a non-profit body for taxation purposes under section CW 46 of the Income Tax Act 2007 and as such no taxation is payable on the surplus for the year.

### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and at banks, short-term deposits with an original maturity of three months or less held at call with financial institutions.

### CHANGES IN ACCOUNTING POLICIES

There has been no change in accounting policies during the year and they have been applied on a consistent basis.

## 2. CONTINGENT LIABILITIES AND COMMITMENTS

	NWBZI 2023 \$000	NWBZI 2022 \$000
<b>Commitments Under Non-Cancellable Operating Leases</b>		
Not later than one year	15	42
Later than one year and not later than five years	2	18
<b>Total Operating Lease Commitments</b>	<b>17</b>	<b>60</b>

### 3. OPERATING SURPLUS

	NWBZI 2023 \$000	NWBZI 2022 \$000
<b>Operating Surplus includes:</b>		
<b>Income</b>		
Sponsorship	49	1,035
Membership	327	303
Event Income	4	92
Funding	561	1,394
<b>Expenses</b>		
Audit Fees	-	-
Depreciation	3	2
Rental and Operating Lease Expenses	45	41

Audit Fees have been paid by Netball New Zealand.

### 4. CREDITORS AND ACCRUALS

	NWBZI 2023 \$000	NWBZI 2022 \$000
Trade Creditors	26	170
Accruals/Other Creditors	37	39
<b>Total Creditors and Accruals</b>	<b>63</b>	<b>209</b>

### 5. PLANT AND EQUIPMENT

	NWBZI 2023 \$000				NWBZI 2022 \$000			
	Cost	Depn	Accum Depn	Book Value	Cost	Depn	Accum Depn	Book Value
IT Equipment	52	1	40	12	39	1	38	1
Furniture and Fittings	12	2	4	8	9	1	1	8
<b>Total Plant and Equipment</b>	<b>64</b>	<b>3</b>	<b>44</b>	<b>20</b>	<b>48</b>	<b>2</b>	<b>39</b>	<b>9</b>

### 6. BOARD HONORARIA

No honorarium was paid in 2023. (2022: nil).

### 7. SUBSEQUENT EVENTS

There were no events subsequent to balance date that would have a material impact on the special purpose financial statements.

### 8. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

### 9. DISCONTINUED OPERATIONS

The NNZ Board made the decision to separate the WBOP Magic Team from the Netball Waikato Bay of Plenty Zone. On 15 June 2022 WBOP Magic Limited was incorporated as a wholly owned subsidiary of NNZ. WBOP Magic Limited started trading on 1 December 2022 and as a result, majority of the WBOP Magic team related sponsorship and funding contracts and related costs were novated across WBOP Magic Limited.

	NWBZI 2023 \$000	NWBZI 2022 \$000
Operating Revenue	49	2,066
Operating Expenses	49	2,067
<b>Operating Surplus/(Deficit) from Discontinued Operations</b>	<b>-</b>	<b>(1)</b>

